pp F IX 4

File No 88-4

revious References 59-47 , 8-26 (41,42) (141,51,54) (1948 nil)

Serial Nos 26, 27, 28

ater References
nil 92-49(7,8)

p 20(E)

GENERAL AND REVENUE SECRETARIAT

erial Nos Three

Part B for Nov 48

SUBJECT

Enhancing the octroi duty on some articles and fresh levy of ~~taxes~~ octroi on some other articles

Sagar

G.O.No. L 48982-4/nil 88-48-28
dt 9-11-48

To
The DC Shimoga
" " pdt TM c Shimoga
Comptroller

nil 19/11 Sanctions

6455
M

From
The President, Town Municipal Council
Sagar

Letter No. H C 84/47-48 dated 13-4-1948

Requests Sanction to the increase in the octroi duty on some articles and to the fresh levy of octroi on some other articles in the Sagar Town Municipality

1) Minutes of the Minister for L.S.G on the P U O — "Put up the record if you have received any through the D C"

2) No records have been received so far from the Deputy Commr Shimoga Dist on the subject. The present proposal of the Pdt Sagar Mlc may perhaps be referred to the D C for remarks and for his recommendations in the matter [~~It may be~~ ~~mentioned that the proposal of the~~ ~~Municipality requires the sanction of~~ ~~Government~~ ~~Municipal Act~~ ~~requires the sanction~~ ~~of Government~~]

13/5/48

Sr
3 No records have been so far received from the D.C through on the subject

4 Sr
D C Maybe requested to send it

with his remarks on the
proposals now received worked
up & respectfully submit
herewith
8/5/48

OFFICE OF
THE MINISTER FOR
LOCAL SELF GOVERNMENT
No 2406
Date Received 5 Aug

6) For orders
8
3/6/Aug

L.S 8

7) This question may be for
examined by the Senate
Mark up for orders.
JK
7/5/48 8/8

8) Inland Revenue Department, Lagar Town M 8/8/48
Council has proposed to enhance the octroi
duty on some articles and to fresh levy octroi
on some other articles & The articles referred to,
the rates at which enhancement is proposed, etc now proposed
are noted in the Statement and the rates are
in accordance with the rates mentioned in Schedule II
page 137 of the Town, ~~detailed under Section 48 (4) of the Bom~~
municipalities Act of 1938

9) Inland Revenue is invited to give decision 22-4-48/

6455/M

(in the file entitled - Circulars) Sanctioning the proposal of the Tariff Board M/F/ to enhance the ad-val duty in respect of certain articles in this connection in view of the fact that the Govt of India have levied a heavy duty (Rs) on tobacco products, the proposal to enhance the ad-val duty on cigarettes & match boxes of the Tariff Board M/F/ was not accepted by Govt. The same may perhaps be applied to the Sugar M/F/ in respect of Beedies & Cigarettes referred to in item 6 of the list

2. The proposal to enhance the rates of ad-val duty in respect of other articles & the fresh levy on certain articles referred to in the list is for orders

Hon M/F/

Rs 24/5/48

to Sugar & a Summary for Council

A — After observing the procedure formalities, the M/F/ have proposed to enhance the rate of duties levied on certain articles as follows.

(1) Cocoanuts 0-4-0 0-8-4 per 100

(2) oil stones of all kinds 0-1-0 0-2-0 extra if of fine quality

(3) sugar 0-2-0 0-4-0 per pound 2 lbs

(4) shells 0-1-0 0-2-0 per bead

(5) Betel & cigarettes 0-1-0, 0-2-0, 0-4-0 0-8-0 } per 1000

B — may have also received to levy octroi on articles — articles

1) Manufactured tobacco 2-8-0 per 1000 B

2) cocoanut (dry) 0-8-0 per 100 nuts

3) Jaggery 0-1-0 per cwt

4) Arecanut 0-6-0 per bag of 160 lbs

5) Lubricating oil - 0-1-0 per gallon

6) petroleum per gallon 0-0-3 per gallon

7) coffee & tea 3-0-3 per lb

8) Cotton seeds 3-2-0 per bag

3 / be approved / approved B — The proposal to enhance the octroi rate of octroi on the articles noted (1), (2) (3) (4) & (5) — as above may be approved

if so Records & cigarettes may be imported after paying the prescribed duty

(4) In regard to the articles referred to in Annexure (B) proposals maybe approved subject to the following modifications

1) Kerosene oil — The rate may be Rs 1 a L advalorem or 1000 Rs

I agree

2) Petroleum — It is not known what is meant by purchase of petroleum. If it is petrol, it cannot be taxed also, as the first 4 annas are already levying a duty on this article

No tax to be levied

3) Coffee & tea — As the duty on these are levying a moderate duty of 4 as per lb of coffee & tea no action need be taken on this commodity

No tax can be levied

4) Cotton seeds — In the schedule II the duty proposed is 4 as per maund. The same rate is proposed to be charged for oil seeds. This proposal is not practicable to be given effect to by the Collectors at the moment as two annas per maund will not be sufficient for the bag

I agree

OFFICE OF THE MINISTER FOR LOCAL SELF GOVERNMENT
No 2935/1
Date 1.585

5) The above proposals may be approved

Minister L.S.G.) 30/6/48

I agree

27/5 [illegible]

6455

19) Dft Appl
for
6/7/48

20) Sub with a draft GO for Appval

Or 21) If approved, Hers file will be
6/7 submitted with the draft GO
after a fortnight, as by that
order may be passed regarding the
General policy to be taken in Hyde-
abad State
For 7/7/48

22) Reqd for
8/7/48

23) Yes
8
7/7

24) Ch
10/7/48

25) Subs for perusal.

Or 5/8 26) No order have been passed
on the general question yet.
- May Hers file be seen for some
time more?
For 8/8/48

27) Mr Prasad has been approved
by the Minister for Defence (vide item
17 supra) May the file be
seen? Reqd for
8.8.48

28) ~~Orders for~~
Decision re the General police
Hqrs has been taken in the Council Secn
Is not the G.O now perhaps in
Conformity with that decision
8
A. 11/8/48

29) The Sagar town municipal council has proposed to enhance the octroi levied on certain articles, and the GO in put with reference to the para 14 and the GO is in conformity with the decision of the Council

30) The decision taken in Council in this matter is that, so far as Town and Minor Municipalities are concerned, the question of levy of octroi or increase of the existing rates may be considered in regard to each article and Municipality and sanctioned on merits. For this purpose, it would be necessary to compare the rates now proposed with what obtains in the neighbouring Municipalities. It is for orders whether this information may be obtained from the D.C

Ex 12/8

31) For orders — reference para 28 supra

Since the decision has been taken by the Council in this case has been passed long before the decision in para 30 above was taken, it is for consideration of the Govt whether in this case no order be issued as per order at para 17

32) The Scrutiny as per Cabinet decision referred to in para 30 above will be done in respect of proposals coming up before Govt for sanction in future

The information as called for at 'A' may be called for

16/8/48

Revised

7/8/48

33) For orders as regards points raised in paras 30 31 & 32 supra

(Sgd)

8
16/8/48

THE MINISTER FOR LOCAL SELF GOVERNMENT
No 975
Date 5 SEP

Secretary may order done as at para 32 supra

34) R Fisher

35) 8/9/48

36) Sub with a draft letter refte to para 34 supra - This draft will be submitted for approval after the issue of the 9/9 one re the policy of Govt in this behalf
R 10/9/48

37 yes please
A 10/9/48

All present out from the class table
R 10/9/48

38
The draft may perhaps issue as revised -
R 29/9/48

Subst pcling up not acceptable to issued with only
A 29/9/48

39) The proposals have been scrutinized as directed at para 34 supra

A draft for issuing an amendment to the orders at paras 13 to 17 of the said list is submitted for approval

OFFICE OF THE MINISTER FOR LOCAL SELF GOVERNMENT
No 2091
Date 3/11/48

(Sgd)
2-8-8

Revised for 30/9/48
may be approved
A 4/11/48
R 5/11/48
8/11/48

Issue at once

Lu

Miller

To

The Deputy Commissioner

Shya D-L

Pol Saigon Town HQ

Comptroller -

Mch AAPL-4/111-88448- 28 d 9 11 48

Sanctioned

OFFICE OF THE PRESIDENT
TOWN MUNICIPAL COUNCIL.

DATED SAGAR 13th April 1948

From

The President,

Town Municipal Council,

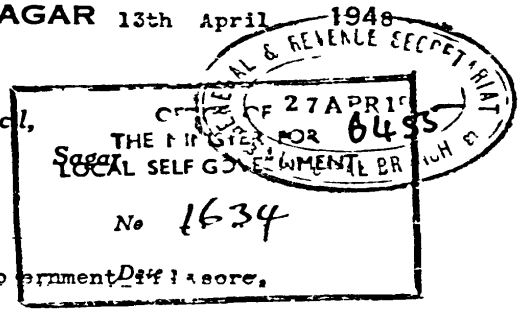
Sagar

To

The Minister

For Local Self Government Dy Mysore,

Bangalore



26/4

H C No 84/47 48
Encl 5

Put up the record if you have received any through the DC

MU 88-48-26

Re 26/4/48

Respected Sir,

Subject Re Enhancing the Octroi duty on some articles and fresh levy of Octroi on some other articles under Sec 48 (k) of the Mysore Municipalities Act 1933

---

xxx

L. Cy

Pr 26/4/48

I have the honour to state that Octroi Duty was levied on some articles in this Municipality as long back as in 1930 The duty then levied was very low considering the prices of the articles then existing Number of times during the inspections by the Deputy Commissioner and during the auditing of the accounts it was observed that the Octroi duty has to be increased by increasing the rate on the commodities already taxed and also by levying fresh Octroi duty on some other articles But the Municipal Council had not taken any action in this matter till now

Due to the war conditions and various other circumstances the expenses of the Municipality have increased and various necessities have also cropped up The prices of the commodities also have increased to two to three times The Municipal Council has felt this time, the necessity of supplementing its income by its various sources So, they resolved in their meeting held on 19-1-1948 to increase the Octroi duty as noted in the A list appended herewith and to levy fresh Octroi duty on articles noted in 'B' list The rates existing now and the proposed increment is also mentioned in the 'A' list The rates at which new commodities are resolved to be taxed is mentioned in the 'B' list

On the passing of the resolution by the Municipal Council the matter was published widely by beat of tom tom in the town and by publication in the Mysore Gazette calling for objections if any, copies of which have been submitted herewith No objections were received from any quarters for the above resolution

P T O

resolution So, the Municipal Council in their meeting held on 29-3-1948 resolved to the effect that sanction of Government may be obtained as early as possible

In this connection, I have the honour to state that the Municipality has to take up big schemes like the water supply and the drainage scheme and also the tarring of the important roads in the town It is also resolved to increase the salaries of the Municipal employees in accordance with the Government Order On account of the War conditions and others the expenses have increased and the income has remained at a standstill So, the Municipal Council has wisely resolved to increase its income by the above means The rates at which the various articles are levied are moderate So, I request you to kindly sanction the increase and the fresh levy as detailed in the two lists enclosed

I have the honour to be
Respected Sir,
Your most obedient servant,

President

To

The Deputy Commissioner
Shinyanga District

Subject Enhancement of the octroi duty on some articles and fresh levy of octroi on some other articles in the Sayari town municipality—

Sir With reference to the letter No IHC 84/64-Vol/1 dated the 13th April 1970 from the President Sayari town municipal council on the above subject, I am directed to request that information regarding the new levy of octroi enhancement of the existing rates on each article, levied in various municipalities of your district may be furnished early

yours faithfully,

for Rev Secy

Memo No Bazaar

Copy of the above is forwarded to the Chairman to the President Sagar town municipal Council with reference to his letter No HC 84/69-Cert dated 13th April 1969 on the subject above

to invite your reference to our no L 2554-2620/HI 88-68-9 dated 11-9-68 on the above subject, and to request that your opinion as to whether the new rates of octroi proposed are suitable with reference to the rates for Rev Secy prevailing in the neighbouring Municipalities may be furnished early for reference & return the records are sent herewith

Copy forwarded to the Pdt Town Hall Court. Secy for info

T. Revsey

for Rev Secy

for 29/4/69

MI 3241

OFFICE OF THE PRESIDENT
TOWN MUNICIPAL COUNCIL

DATED, SAGAR 194

From

The President,
Town Municipal Council,
Sagar

To

The Secretary to Government,
Revenue Department,
Bangalore

PHC No 84/4748
Encl

Sir,

Subject

In inviting kind reference to this office letter No H C 84/47-48 dated 23-4-1948 submitting proposals for the levy of Octroi Duty on additions articles and revising the scales of levy of Octroi on other articles in this Municipality etc I have the honour to state that kind sanction of Covernmer has not yet been accorded to so far

A sum of Rs 20,000/- has been provided in this year's Budget as estima receipts under Octroi anticipating the sanction to our proposals which was intended to be put into force from 1-7-1948 But since no sanction is yet accorded, the levy is being postponed, with the result that the anticipated receipts under Octroi cannot be realised by the end of the year This will affect the financial conditions of the Municipality to a severe degree

The Government have laid down the policy in their recent circulars Nos permitting the Town and Minor Municipalities to revise the existing Octroi Bye-laws and to levy Octroi afresh on other articles in order to encourage the Municipalities to raise their finances so as to permit them to take up important Schemes and to meet the increasing expenditure

I therefore, request you to be so good as to kindly cause very early sanction of the Government to our proposals, so that they may be brought into with force at least from 1-1-1949 after observing the other formalities, in order that effort may be made to reach the figures of estimated receipts by the end of the Official year

P T O

X a m No L 2554-2620/mL 88 48-9 dated 11 9 1948

This ma kindl be trdated as very urgent

Yours Faithfully,

H Swaleu Webb

President

by

Read 4 Copies
ML 88-48-27

Letter no ITC 84/47-48 dt 13
from the President Lagan Town ML C
requesting Sanction to enhance the rates
of octroi levied in the fully consolidated
and to levy the same upon some
articles under Sec 48 (2) of the Mysore
Town Municipalities Act 1933 and adding that
notification was published in the Town
calling for objections if any to the
proposal, as resolved at its meeting
held on 29-3-48 and that no obj
were received within the prescribed p.

order no 4987-4 | ML 88-48-2 dt 9 11-6

Sanction is accorded to the enhancement &
the levy of octroi on the fully consolidated articles
in the Lagan Town at the rates noted against each—

		Existing Rates	Rates proposed
1)	Cocoanuts	0-4-0	0-8-0 per 100
2)	oils of all kinds	0-0	0-2-0 per tin of 4 seers
3)	Sugar	0-2-0	0-4-0 per md of 24 lbs
4)	Sheep	0-1-0	0-2-0 per head
5)	Beedis	0-1-0	0-2-0 per 1000.
6)	Cigarettes	0-4-0	0-8-0 per 1000

The rates of duty on the following articles as approved

1)	Mangalore Tiles	Rs 1/9/- per cent ad valorem - instead of Rs 1/8/- as proposed
2)	Cocoanut (Dry)	0-8-0 per md of 82 lbs
3)	Timber	0-1-0 per c ft
4)	Arecanut	0-6-0 per maund of 82 lbs
5)	Lubricating oil	0-1-0 per gallon
6)	Castor seeds	0-2-0 per bag (the no "free" in the bag to be exempt - not exceeding 4 lbs for 160 lbs)

no duty need be levied on other articles

8/11/48
Legislative
new Delhi

To The Director
Bombay
Madras,
Calcutta
Karachi, Lahore Telegram

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to 3241

Section Mf

File No 88-48

Serial No 28

General and Revenue Secretariat

( )

the *194*

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 9-11- 1948

Read— Letter No. HC 84/47-48 dated 13th April 1948 from the president Town municipal council Sagar, requesting sanction to enhance the octroi duty levied on some articles and to levy the same afresh on some other articles as noted in the margin under Sec 48(k) of the Mysore Town Municipalities Act 1933 and adding that a notification was published in the town calling for objections if any to the above proposal of the municipal council as resolved at its meeting held on 29-3-48, and that no objections were received in

Signed by

May this be

(i) p

(ii) t

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette Kannada Part?

Order thereon—No

Article	Existing	Proposed
1) Cocoanut	0 4-0	0 8 4
2) Oil	0 1-0	0 2-0
3) Sugar	0-2-0	0 4-0 per maund
4) Sheep	0 1-0	0 2-0 per head
5) Tobacco	0-8 0	1-0-0 per Md
6) Betel Cigarettes	0 1-0 — 0 4-0	3-2-0 — 0-8 0
7) Mangalore tiles		2 8-0 per 1000
8) Coconut Dry		0-8-0 per Md
9) Linseed		0-1-0 per c ft
		0-1-0 per Md

11) lubricating oil — 0 1 0 per gal
12) petroleum 0 0 3 " —
13) cotton seed 0 2 — 0 per b

Stipulated period

order No L 4982-4 9-11-48

Dated Bangalore

The levy of enhanced octroi duty on Beedies and exporters to deferred pending legislation on the Subject It is not desirable to enhance octroi duty on tobacco products, coffee or tea and petroleum in view of the fact that the Govt of India have levied a heavy duty on these articles The Enhancement of duty in respect of the other articles which are listed below is sanctioned —

The levy of is approved

From

To

Sir

I am directed to convey the sanction of the Governor to enhance the octroi duties on the following articles as mentioned therein

Article	Existing	Enhanced octroi levied
1 Coconut		0 - 8 4 Per 100
2 Oils of all kinds —		0 - 2 - 0 per tin of 4 gallons
3 Sugar —		0 - 4 - 0 per Maund
4 Sheep		0 - 2 - 0 per head
5 Mangalore tiles		1 - 9 0 per cent advaloram
6 coconut (Dry)		0 - 8 0 per Md of 24 lb
7 Timber		0 - 1 - 0 per cc ft
8 Arecanut		0 - 6 - 0 per bag of six Md
9 lubricating oil		0 - 1 - 0 per gallon -
10 All kinds of oil yeilding seeds including cotton seeds		0 - 4 - 0 per 160 lbs

List of Enclosures

For Secy to the Govt

Dy Sec

6/7 Rev Dept

To
The President town Municipal Council Shimoga (W R.)
The Deputy Commissioner, Shimoga District (Copy not sent)
Comptroller to the Govt

Copied by

Examined by

WD 087—GPB—40 000—14 11 48

no duty need be levied on petrol coffee Item

As regards Mangalore tiles, the intended advalorem duty of Rs 1/9/0 appears to be a fair one

As regards cotton seeds, the rate proposed appears to be low.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ:-

Letter No.Hc.84/47-48 dated 13th April 1948 from the President, Sagar Town Municipal Council, requesting sanction to enhance the rate of octroi levied in the Municipality on some articles ~~now in~~ and to levy the same afresh on some other articles under Section 48(k) of the Mysore Town Municipalities Act, 1933, and adding that a notification was published in the Town calling for objections, if any, to the said proposal, as resolved at its meeting held on 29th March 1948 and that no objections were received within the prescribed period.

ORDER NO: L4982-4/Ml88-48-28

Dated, Bangalore, the 9-11-48

Sanction is accorded to the enhancement of the levy of octroi on the following articles in the Sagar Town Municipality at the rates noted against each:-

	Existing	Sanctioned by Govt.
1) Cocoanuts	Rs.0-4-0	0-8-0 per 100
2) Oils of all kinds	0-1-0	0-2-0 per tin of 4 Gls
3) Sugar	0-2-0	0-4-0 per Md.of 24 lbs
4) Sheep	0-1-0	0-2-0 per head
5) Beedies	0-1-0	0-2-0 per 1000
6) Cigarettes	0-4-0	0-8-0 per 1000

2. The levy of duty afresh on the follcwing articles is approved:

1) Mangalore tiles Rs.1-9-0 per cent advolore instead of Rs.2-8-0 per 1000.
2) Cocoanut (dry) Rs.0-8-0 per maunds of 24 lbs.
3) Timber Rs.0-1-0 per cft.
4) Arecanut Rs.0-8-0 per bag of six maunds.
5) Lubricating oil Rs.0-1-0 per gallon.
6) Cotton seeds Rs.0-2-0 per bag (the number of seers in the bag to be specified-not exceeding 4 annas for 160 seers).

3. No duty need be levied on Petrol, Coffee and Tea.

for Revenue Secretary to Government.

To

The Deputy Commissioner, Shimoga District
" President, Sagar Town Municipal Council. (L R)
" Comptroller to Government.